

Basic non-filing Obligations of a Guarantee Company under the Companies Ordinance (Cap. 622) and Companies (Disclosure of Company Name and Liability Status) Regulation (Cap. 622B)

Item No.	Section(s)	Obligations	Prescribed Period for Compliance	Mode of Trial / Penalties ^{Note 1}
Obligations relating to Articles of Association (Part 3)				
Incorporate Alteration into Articles of Association				
1.	Section 93(1)	If an alteration is made to a company's articles, the company must incorporate the alteration in its articles.	-----	Level 3 fine
Provide Copies of Articles to Members				
2.	Section 97(1)	Company must, on request of a member of the company, provide the member with an up-to-date copy of the company articles without charge.	Within 7 days after the company receives the request.	Level 3 fine
Obligations relating to Accounts and Audit (Part 9)				
Accounting Records				
3.	Section 373(1)	Company must keep accounting records that contain:- (i) sufficient information set out in section 373(2); and (ii) daily entries of all sums of money received and expended by the company, and matters in respect of which the receipt and expenditure takes place; and (iii) a record of the company's assets and liabilities.	-----	Fine of \$300,000
4.	Section 374(1)	A company's accounting records - (a) must be kept at the company's registered office or a place that the directors think fit; and (b) must be open to inspection by directors at all times without charge.	-----	Fine of \$300,000

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5.	Section 374(3)	Accounts and returns - (a) must disclose reasonable accurate financial position of business in question at intervals of not more than 6 months; and (b) must be sufficient for directors to prepare financial statements in accordance with Subdivision 3 of Division 4 of Part 9.	-----	Fine of \$300,000
6.	Section 375(1) or (2)	Company must allow a director of the company to make copy of its accounting records without charge during inspection.	-----	Level 5 fine and a further daily fine of \$1,000 if the offence continues
7.	Section 376(1)	Company must adequately record information contained in company's accounting records.	-----	Level 3 fine and a further daily fine of \$300 if the offence continues
8.	Section 376(3)	Company must ensure that accounting records in electronic form are capable of being reproduced in hard copy form.	-----	Level 3 fine
9.	Section 376(4)	Company must take adequate precautions and steps to guard against, and facilitate discovery of, falsification of accounting records not kept by making entries in a bound book.	-----	Level 3 fine
10.	Section 377(2)	Company must preserve the accounting records, or accounts and returns, for 7 years after the end of the financial year to which the last entry made or matter recorded in the records, or accounts and returns, relates.	-----	Fine of \$300,000 and, if committed willfully, imprisonment for 12 months

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Financial Statements				
11.	Section 379(1)	Directors must take all reasonable steps to secure a copy of any financial statements laid before a general meeting under section 429, or sent to a member under section 430 or otherwise circulated, published or issued by the company, that complies with sections 380 and 383.	-----	Fine of \$300,000 and, if committed willfully, imprisonment for 12 months
12.	Section 383(5)	A director who is, or has been during the preceding 5 years, a director or shadow director of a company, must notify company of information prescribed by the regulations made under sections 451 and 452 and is necessary for the purposes of section 383(1), and in relation to his (a) emoluments, (b) retirement benefits, (c) compensation for loss of office, and (d) loans, quasi-loans and other dealings in his favour for the purpose of disclosure in notes to financial statements, etc.	-----	Level 5 fine
13.	Section 384(1)	Company must enter into a register the particulars that would be required by section 383(1)(d) to be contained in the notes to the financial statements for a financial year.	-----	Level 4 fine
14.	Section 384(2)	Company must keep particulars required under section 384(1) in the register for at least 10 years after the date on which the particulars are entered.	-----	Level 4 fine
15.	Section 385(1)	Company must keep the register mentioned in section 384 at its registered office or a place prescribed by regulations made under section 657.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues

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16.	Section 387(1)	Company must have a statement of financial position that forms part of any financial statement approved by the directors and signed in the prescribed manner before circulation, publication or issue.	-----	Level 4 fine
17.	Section 387(2)	Company must state the name of the signatory, who signed on the directors' behalf on every copy of the statement of financial position that forms part of any financial statements laid before a general meeting under section 429, or sent to a member under section 430 or otherwise circulated, published or issued by the company	-----	Level 4 fine
Directors' Report				
18.	Section 388(1)	Directors of a company falling within a reporting exemption must take all reasonable steps to secure compliance with the specified requirements under section 388(1) to prepare a report that complies with prescribed requirements and contains prescribed information.	-----	Fine of \$150,000 and, if committed willfully, imprisonment for 6 months
19.	Section 391(1)	A directors' report must be approved by the directors and signed on the directors' behalf by a director or by the company secretary.	-----	Level 4 fine
20.	Section 391(2)	Must state the name of the signatory of the directors' report in every copy of the report laid before a general meeting, under section 429, or sent to a member under section 430 or otherwise circulated, published or issued by the company.	-----	Level 4 fine
Auditor's Report				
21.	Section 409(3)	Must state auditor's name in every copy of the auditor's report laid before a general meeting under section 429, or sent to a member under section 430 or otherwise circulated, published or issued by the company.	-----	Level 4 fine

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Outgoing auditor's Right and Statement of Circumstances				
22.	Section 421(2)	Director must take all reasonable steps, within 21 days of receipt of a resigning auditor's requisition for a general meeting for considering the circumstances connected with his resignation, to secure that a meeting was convened within 28 days after the notice convening that meeting was given.	Within 21 days from the date of the cessation.	Indictment: fine of \$150,000 and imprisonment for 2 years Summary: fine at Level 5 and imprisonment for 6 months
23.	Section 422(5), (6)	Company must, upon the request of a resigning auditor or an auditor about to be replaced or removed from office, to – (a) state in the notice of meeting given to members that a cessation statement has been made by such auditor and send to members to whom a notice of the meeting is or has been given, a copy of the statement before the meeting; or (b) ensure that the statement is read out at the meeting if it has not been so sent to every member to whom a notice of the meeting is or has been given.	-----	Level 5 fine
24.	Section 426(1)	If a company is given a statement of circumstances, it must within 14 days of receipt of the statement: - (a) send a copy of the statement of circumstances to every members of the company; or (b) apply to the Court for not sending copies of the statement.	Within 14 days of receipt of the statement.	Indictment: fine of \$150,000 and imprisonment for 2 years. Summary: fine at Level 5 and imprisonment for 6 months

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Laying and Publication of Financial Statements and Reports				
25.	Section 429(1)	A person, who was a director immediately before the end of the period specified in section 431 for laying and publishing financial statements, must take all reasonable steps to secure the company's compliance with laying before the AGM, or any other general meeting directed by the Court, a copy of the reporting documents for the financial year.	Within the period specified in section 431.	Fine of \$300,000 and, if committed willfully, imprisonment for 12 months
26.	Section 430(1)	Company must send to members a copy of the reporting documents for the financial year within the prescribed time.	At least 21 days before the date of the meeting at which the copy is required by section 429 to be laid.	Level 5 fine
27.	Section 430(3)	If an AGM is not required to be held (because the company is a sole member company or as a result of dispensation of the requirement by unanimous members' consent under section 612(2)), company must send to members a copy of the reporting documents for the financial year within the period specified in section 431 for laying and publishing financial statements.	Within the period specified in section 431.	Fine of \$300,000 and, if committed willfully, imprisonment for 12 months
28.	Section 434(1)	Company must send to every member who is not entitled to vote at a general meeting copies of required documents at the same time when it sends a copy of the reporting documents under section 430.	-----	Level 5 fine
29.	Section 435(1)	Company must provide members or personal representatives of deceased members, on demand within the prescribed time, a copy of the latest financial statements, directors' or auditor's report.	Within 7 days after a demand is made for a copy of the latest financial statements, directors' report or auditor's report.	Level 5 fine and a further daily fine of \$1,000 if the offence continues

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30.	Section 436(2)&(3)	The specified financial statements must be accompanied by the auditor's report on those statements and the non-statutory accounts must be accompanied by a statement in section 436(3).	-----	Fine of \$150,000
31.	Section 436(4)	The non-statutory accounts must not be accompanied by any auditor's report on the specified financial statements.	-----	Fine of \$150,000
Summary Financial Reports				
32.	Section 439(2)	Director must take all reasonable steps to prepare a summary financial report (derived from the reporting documents for the financial year) that contains information and complies with other requirements prescribed by the regulations made under sections 451 and 452.	-----	Fine of \$300,000 and, if committed willfully, imprisonment for 12 months
33.	Section 440(1)	A summary financial report must be approved by the directors and signed on the directors' behalf by a director.	-----	Level 4 fine
34.	Section 440(2)	Must state the name of the director who signed on the directors' behalf in every copy of a summary financial report sent to a member or otherwise circulated, published or issued by the company.	-----	Level 4 fine
35.	Section 445(1)	Company must send, upon request and within the time specified in section 445(3), a copy of the reporting documents to a member who has been sent a copy of the summary financial report under sections 441 and 444.	Any time falling at least 7 days before the date of that meeting; or any time within 14 days after the date on which the company receives the person's request.	Level 5 fine and a further daily fine of \$1,000 if the offence continues

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36.	Section 445(2)	Company must send, upon request and within the time specified in section 445(3), a copy of the summary financial report to a member who has been sent a copy of the reporting documents under section 430.	Any time falling at least 7 days before the date of that meeting; or any time within 14 days after the date on which the company receives the person's request.	Level 5 fine and a further daily fine of \$1,000 if the offence continues
37.	Section 446(1)&(2)	Company must not send a copy of a summary financial report to a member if it is prohibited to do so under section 446.	-----	Level 5 fine
Obligations relating to Directors and Company Secretaries (Part 10)				
Directors' Liabilities				
38.	Section 471(2)	Company must keep available for members' inspection copy of the permitted indemnity provision or a written memorandum setting out the terms thereof at the prescribed places.	-----	Level 3 fine
39.	Section 471(3)	Company must retain and keep for members' inspection copy of the permitted indemnity provision or written memorandum setting out the terms thereof for at least one year after the date of termination or expiry of the permitted indemnity provision.	-----	Level 3 fine
Minutes of Directors' Meetings and Directors' Resolutions				
40.	Section 481(1)	Company must cause minutes of directors' meetings and all resolutions passed by its directors without a meeting to be recorded.	-----	Level 5 fine and a further daily fine of \$1,000 if the offence continues
41.	Section 481(2)	Company must keep the minutes of directors' meetings and all resolutions passed by its directors without a meeting for at least 10 years from the date of the meeting or the date of the passing of the resolution.	-----	Level 5 fine and a further daily fine of \$1,000 if the offence continues

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Obligations relating to Company Administration and Procedure (Part 12)				
Written Resolution				
42.	Section 553(1)	Company must send at its own expense to every eligible member a copy of the written resolution proposed by directors and every other members and, if required, any members' statement.	-----	Level 5 fine
43.	Section 553(3)	Company must send to every member copies of the documents required in section 553(1) within 21 days	Not more than 21 days after it becomes subject to the requirement under section 553(1).	Level 5 fine
44.	Section 553(6)	Company must send to an eligible member the prescribed guidance which is to accompany copy of the written resolution.	-----	Level 5 fine
45.	Section 555(1)	Company, which is required to circulate a written resolution, must send to the company's auditor a copy of the written resolution and any other related document in accordance with the prescribed requirements.	-----	Level 3 fine
46.	Section 559(1)	Company must send a notice to every member and the auditor of the company that a resolution of company is passed as a written resolution within 15 days after it is passed.	Within 15 days after the resolution is passed.	Level 3 fine
Notice of Meetings				
47.	Section 575(1)	Company must send to its auditor notice of a general meeting or any other document relating to the general meeting at the same time as it gives notice of them to a member.	-----	Level 3 fine

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48.	Section 576(1)(e)	<p>If a resolution is intended to be moved at a general meeting, company must ensure that a notice of the meeting: -</p> <p>(a) includes notice of the resolution; and</p> <p>(b) (where the company is not a wholly owned subsidiary) includes a statement containing the information and explanation, if any, that is reasonably necessary to indicate the purpose of the resolution.</p>	-----	Level 3 fine
Members' Statements				
49.	Section 581(1)	<p>Company that is required to circulate a statement to its members must send a copy of it to each of its members:-</p> <p>(a) in the same manner as the notice of the meeting; and</p> <p>(b) at the same time as, or as soon as reasonably practicable after, it gives notice of the meeting.</p>	-----	Level 5 fine
Voting at Meetings				
50.	Section 594(1)	Company must record in the minutes of proceedings of a general meeting the prescribed results of each resolution decided on a poll.	-----	Level 3 fine
Proxies and Corporate Representatives				
51.	Section 597(1)	Company must ensure that a notice calling a meeting of a company contains a statement of the prescribed rights of its members to appoint proxies under section 596.	-----	Level 3 fine
52.	Section 600(1)	Company must not issue invitations at its expense to some of its members to appoint as proxy one or more specified persons for the purpose of a general meeting unless the invitations are issued to all members.	-----	Level 3 fine

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Annual General Meeting (AGM)				
53.	Section 610(1)	Company must hold a general meeting as its AGM in respect of each financial year within the prescribed periods after the end of the company's accounting reference period by reference to which the financial year is to be determined.	For a company limited by guarantee: - 9 months after the end of its accounting reference period by reference to which the financial year is to be determined.	Level 5 fine
54.	Section 610(2)	Company must hold a general meeting as its first AGM within the prescribed periods after the first anniversary of the company's incorporation or the end of the company's first accounting reference period.	For a company limited by guarantee: (a) 9 months after the first anniversary of the company's incorporation; or (b) 3 months after the end of that accounting reference period, whichever is the later.	Level 5 fine
55.	Section 610(3)	Company, the accounting reference period of which is shortened, must hold a general meeting as its AGM within the prescribed periods after the end of the shortened accounting reference period or after the date of the directors' resolution.	For a company limited by guarantee: (a) 9 months after the end of the shortened accounting reference period; or (b) 3 months after the date of the directors' resolution, whichever is the later	Level 5 fine

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56.	Section 616(1)	Company, which is required to give notice of a resolution that may properly be moved and is intended to be moved at an AGM, must send a copy of it at the company's expense to each member entitled to receive notice of the AGM in accordance with the prescribed requirements.	-----	Level 5 fine
Records of Resolutions and Meetings				
57.	Section 618(1)	Company must keep records comprising (a) copies of all resolutions of members passed otherwise than at general meetings, (b) minutes of all proceedings of general meetings, and (c) all written records of decision of sole member provided to the company in accordance with section 617(2) or section 116BC(1) of the old Companies Ordinance (Cap.32).	-----	Level 5 fine and a further daily fine of \$1,000 if the offence continues
58.	Section 618(2)	Company must keep copy, minutes or written records of resolutions, meetings and decisions of members for at least 10 years from the date of the resolution, meeting or decision.	-----	Level 5 fine and a further daily fine of \$1,000 if the offence continues
59.	Section 619(1)	Company must keep copies of resolutions of directors or members, minutes of proceedings of directors' meetings or general meetings and written records of decisions of sole director or member available for inspection at the registered office or a prescribed place.	-----	Level 5 fine and a further daily fine of \$1,000 if the offence continues
60.	Section 622(3)	Company, whose articles have been registered, must include in, or annex to every copy of its articles issued, a copy of the prescribed resolution, agreement or Court order in accordance with the prescribed requirements.	-----	Level 3 fine

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Register of Members				
61.	Section 627(1)	Company must keep a register of its members in the English or Chinese language.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
62.	Section 627(4)	Company must enter in the register of members the prescribed particulars under section 627(2) and (3) of its members within 2 months.	Within 2 months after the company has received notice of the particulars concerned.	Level 4 fine and a further daily fine of \$700 if the offence continues
63.	Section 627(6)	Company must retain a copy of any details included in the register of members for a period of 10 years after the member concerned ceased to be a member.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
64.	Section 628(1)	Company must make its register of members available for inspection at the registered office or a prescribed place	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
65.	Section 630(1)	Company having more than 50 members must keep an index of the names of its members.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
66.	Section 630(2)	Company must make necessary alteration to the index of members within 15 days after alteration in the register of members.	Within 15 days after the date on which any alteration is made.	Level 4 fine and a further daily fine of \$700 if the offence continues
67.	Section 630(3)	Company must provide in the index of members a sufficient indication in respect of each member to enable the members' account in the register of members to be readily found.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues

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68.	Section 630(4)	Company must keep index of members at the same place as its register of members at all times.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
69.	Section 632(5)	Company must provide a certificate signed by the company secretary of the company with prescribed particulars as to the closure of its register of members to any person seeking an inspection of the register of members.	-----	Level 3 fine
Register of Directors				
70.	Section 641(1)	Company must keep a register of its directors in the English or Chinese language.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
71.	Section 641(2) and Section 115A(3) of Schedule 11	<p>Company must enter in the register of directors the required particulars specified in section 643 of each of its director or reserve director.</p> <p>The register of directors of the company must contain the correspondence addresses of all natural person directors (including reserve directors) before its first annual return date on or after the commencement of Phase 2 of New Inspection Regime on 24 October 2022. ^{Note 2}</p> <p>If a natural person director (including reserve director) of a local company would like to use an address other than the address of the company's registered office as his / her correspondence address, the company is required to enter the address into its register of directors as the director's correspondence address and deliver a Form ND2B to the Registrar to report such correspondence address.</p>	-----	Level 4 fine and a further daily fine of \$700 if the offence continues

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72.	Sections 641(3) and 644	<p>Company must make the register of directors available for inspection at its registered office or a prescribed place.</p> <p>Upon the commencement of Phase 1 of New Inspection Regime (i.e. from 23 August 2021), Company may withhold from public inspection the usual residential addresses and full identification numbers of natural person directors (including reserve directors) as contained in its register of directors. ^{Note 2}</p>	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
73.	Section 646(1)	Director must give notice to the company of matters relating to himself for the purposes of section 643 (particulars of directors to be registered) and section 645 (duty to notify Registrar of appointment and change).	-----	Level 4 fine
Register of Company Secretaries				
74.	Section 648(1)	Company must keep a register of its company secretaries in the English or Chinese language	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
75.	Section 648(2)	Company must enter in the register of company secretaries the required particulars specified in section 650 of the company secretary or joint company secretaries.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
76.	Sections 648(3) and 651	<p>Company must make the register of company secretaries available for inspection at its registered office or a prescribed place.</p> <p>Upon the commencement of Phase 1 of the new inspection regime (i.e. from 23 August 2021), Company may withhold from public inspection full identification numbers of company secretaries as contained in its register of company secretaries. ^{Note 2}</p>	-----	Level 4 fine and a further daily fine of \$700 if the offence continues

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77.	Section 653(1)	Company secretary must give notice to the company of matters relating to himself for the purposes of section 650 (particulars of company secretaries to be registered) and section 652 (duty to notify Registrar of appointment and change).	-----	Level 4 fine
Register of Significant Controllers				
78.	Section 653H(1),(3)	Company must keep a register of its significant controllers in the English or Chinese language.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
79.	Section 653I(1), (2)	The significant controllers register must contain the prescribed particulars of each person that the company knows to be a significant controller of the company, the registrable change with respect to the significant controller, the name and contact details of at least one designated representative, and all the additional matters required to be noted in the register under Schedule 5C.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues
80.	Section 653J(1), (2)	The particulars to be contained in the significant controllers register for a registrable person and the registrable change must not be entered in the register unless they are all confirmed and must be entered in the register within 7 days after they have all been so confirmed.	Within 7 days after the particulars have all been confirmed.	Level 4 fine and a further daily fine of \$700 if the offence continues
81.	Section 653K(1)	A particular to be contained in the significant controllers register for a registrable legal entity must be entered in the register within 7 days after the particular comes to the notice of the company.	Within 7 days after the particular comes to the notice of the company.	Level 4 fine and a further daily fine of \$700 if the offence continues
82.	Section 653M(1)	Company must keep its significant controllers register at its registered office or a prescribed place.	-----	Level 4 fine and a further daily fine of \$700 if the offence continues

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83.	Section 653P(1), (2) &(3)	Company must take reasonable steps to ascertain and identify its significant controllers and must give a notice to the person who the company knows or has reasonable cause to believe to be a significant controller or the particular person who knows the identity of a significant controller, for the purposes of confirming and obtaining the particulars of the significant controllers.	Within 7 days after such knowledge or belief, whichever happens first.	Level 4 fine
84.	Section 653T(2)	When there is a registrable change with respect to a significant controller, the company must give a notice to the person to whom the registrable change relates.	Within 7 days after the first of the following to happen: (a) the change first comes to the notice of the company; (b) the company first has reasonable cause to believe that the change has occurred.	Level 4 fine
85.	Section 653X(1)	Company must make the significant controllers register available for inspection by an officer of the Companies Registry or any other law enforcement officer upon demand and permit the officer to make a copy of the register.	-----	Level 4 fine
86.	Section 653ZE	A person commits an offence if the person, in purported compliance with a notice given by the company under Division 2A of Part 12, knowingly or recklessly makes a statement that is misleading, false or deceptive in any material particular.	-----	Conviction on indictment: fine of \$300,000 and imprisonment for 2 years Summary conviction: fine at Level 6 and imprisonment for 6 months

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Company Records				
87.	Section 655(1)	Company must adequately record information in company records.	-----	Level 3 fine and a further daily fine of \$300 if the offence continues
88.	Section 655(3)	Company must reproduce in hard copy form the company records that are kept in electronic form.	-----	Level 3 fine
89.	Section 656(1)	Company must take adequate precaution and steps to guard against, and facilitate the discovery of, falsification of company records.	-----	Level 3 fine
Registered Office				
90.	Section 658(1)	Company must have a registered office in Hong Kong to which all communications and notices may be addressed.	-----	Level 5 fine and a further daily fine of \$1,000 if the offence continues
Obligations relating to Communications to and by Companies (Part 18)				
Member or Debenture Holder May Require Hard Copy				
91.	Section 837(2)	Company must provide its member or debenture holder, upon their request, with a hard copy of document or information, free of charge, after they have received the same document or information from the company otherwise than in hard copy form.	Within 21 days after the date of receiving the request; or within 7 days after the date of receiving a request that the document or information requires an action to be taken by the member or debenture holder.	Level 3 fine

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Obligations relating to Statement in Returns, etc. (Part 20)				
92.	Section 895(1)	A person knowingly or recklessly makes a statement that is misleading, false or deceptive in any material particular in any return, report, financial statements, certificate or other document required by or for the purposes of any provisions of the Ordinance.	-----	<p>Indictment: fine at \$300,000 and imprisonment for 2 years</p> <p>Summary: fine at Level 6 and imprisonment for 6 months</p>
Obligations relating to Companies (Disclosure of Company Name and Liability Status) Regulation (Cap. 622B)				
1.	Section 3(1) (Cap. 622B)	Company must display continuously its registered name in legible characters at its registered office and every business venue.	-----	Level 3 fine
2.	Section 3(2) (Cap. 622B)	Company must display its registered name in a position that it may be easily seen by any visitor to the office or business venue.	-----	Level 3 fine
3.	Section 4 (Cap. 622B)	Company must state its registered name in its communication documents, transaction instruments and on its websites.	-----	Level 3 fine
4.	Section 4A (Cap. 622B)	<p>If a company has an English registered name and intends to display or state its name in English at its registered office, in any communication document or transaction instrument, or on its website, the company must display or state its English registered name.</p> <p>If a company has a Chinese registered name and intends to display or state its name in Chinese at its registered office, in any communication document or transaction instrument, or on its website, the company must display or state its Chinese registered name.</p>	-----	Level 3 fine

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5.	Section 5(1) (Cap. 622B)	A limited company licensed under section 103 of the CO, to be exempt from section 102 of the CO (“a section 103 licensed company”) must state in legible characters in its communication documents, transaction instruments and on its websites that it is incorporated with limited liability.	-----	Level 3 fine
6.	Section 5(3) (Cap. 622B)	A limited company (other than a section 103 licensed company) registered by a name in English only, displaying or stating its company name in Chinese characters at its registered office or business venue, in its communication documents, transaction instruments and on its websites must append to the name so displayed or stated the Chinese characters “有限公司”.	-----	Level 3 fine
7.	Section 5(6) (Cap. 622B)	A limited company (other than a section 103 licensed company) registered by a name in Chinese only, displaying or stating its company name in English at its registered office or business venue, in its communication documents, transaction instruments and on its websites must append to the name so displayed or stated the English word “Limited”.	-----	Level 3 fine

Note 1 : According to Schedule 8 to the Criminal Procedure Ordinance (Cap. 221), the level of fines for offences is:

Level 1	\$2,000
Level 2	\$5,000
Level 3	\$10,000
Level 4	\$25,000
Level 5	\$50,000
Level 6	\$100,000

Note 2: For details of the New Inspection Regime, please visit the thematic section on “New Inspection Regime” on the Companies Registry’s website at www.cr.gov.hk/en/legislation/nir/overview.htm.

DISCLAIMER

This document is intended to provide the common non-filing obligations of a company limited by guarantee under the Companies Ordinance (Cap. 622) and the Companies (Disclosure of Company Name and Liability Status) Regulation (Cap. 622B). It is not a comprehensive list for all non-filing obligations of a company under the Ordinance or the Regulation. You are advised to seek independent professional advice if in doubt. The Companies Registry does not accept any responsibility or liability for any loss or damage whatsoever arising from the use of or reliance upon any information provided in this document.

Companies Registry

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